--- 6 Cigarettes - “Series of 1915” - 22 x 28 mm. - scanned at 200% scale ---

With the advent of the First World War the **Budget of 1914** increased the excise duty on cigarettes

Any leaf, not more than 3 pounds per 1000	$ 3.00 per 1000 cigarettes
Any leaf, over 3 pounds per 1000 cigarettes	$ 8.00 per 1000 cigarettes

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The use of the six cigarette “Series of 1915”, ***without** the ABN imprint* at the bottom, begins at “Imperial Tobacco” in August 1915 and *ceases in August 1918*. When the **Budget of 1918** doubled the excise duty on *small* cigarettes, “Imperial Tobacco” introduced the fourteen cigarette package. The **Budget of 1922** again increased the excise duty, and the production of fourteen cigarettes ceased. It was not until the **Budget of 1923** had reduced the excise duty, that I re-list use of the six cigarette series, beginning in February 1923.

1908:	Any leaf, not more than 3 pounds per 1000	$ 2.40 per 1000 - over 3 pounds - $ 7.00
1914:	Any leaf, not more than 3 pounds per 1000	$ 3.00 per 1000 - over 3 pounds - $ 8.00
1918:	Any leaf, not more than 3 pounds per 1000	$ 6.00 per 1000 - over 3 pounds - $ 11.00
1922:	Any leaf, not more than 3 pounds per 1000	$ 7.50 per 1000 - over 3 pounds - $ 12.50
1923:	Any leaf, not more than 3 pounds per 1000	$ 6.00 per 1000 - over 3 pounds - $ 11.00

One of the older denominations of the smaller stamps, the six cigarette size dates back to the American Bank Note Company’s “Series of 1897”. As a term of their receiving the contract in 1897, ABN moved their production from Montreal to Ottawa.

In 1923 the *Canadian Bank Note Company* a wholly owned subsidiary of ABN was formed. The six cigarette stamp, used by “Imperial Tobacco” in February / March 1923, **RC-214**, carries the **monogram imprint** of the parent company ABN centred at the bottom. This monogrammed version should be the scarcer item.

--- **RC-214** - the ABN monogrammed imprint [scanned at 800% scale] ---

In spite of the Lee Brandom numbering, the initial use of the six cigarette “Series of 1915” was **RC-210**, the *imprint-free* version, and it was not until early 1923 that the *imprint-bearing* **RC-214** saw production.

--- 6 Cigarettes - “Series of 1915” – Imperial Tobacco - [6-17] - 22 x 28 mm. - scanned at 200% scale ---

The six cigarette stamps used in 1923, **C-309**, carry the **monogram imprint** of the company ABN centred at the bottom. This monogrammed version should be the scarcer item.

★**RC-210** - 6 cigarettes, perf 12, *without the ABN monogram*, coded **6-17 / CIGARETTES / 8 1915** in August 1915

Upright cancellations - 8 to date

[★RC-210]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1915	---	---	---	---	---	---	---	---	---	---	---	---
1916	---	---	3	4	5	---	7	---	9	---	---	---
1917	---	2	---	---	---	---	---	---	---	---	---	---
1918	---	---	---	4	5	---	---	---	---	---	---	---
1919	---	---	---	---	---	---	---	---	---	---	---	---
1920	---	---	---	---	---	---	---	---	---	---	---	---
1921	---	---	---	---	---	---	---	---	---	---	---	---
1922	---	---	---	---	---	---	---	---	---	---	---	---
1923	---	---	---	---	---	---	---	---	---	---	---	---

Inverted cancellations - 6 to date

[★RC-210]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1915	---	---	---	---	---	---	---	---	9	---	---	---
1916	---	---	---	---	---	6	7	8	---	---	---	---
1917	---	---	---	---	---	---	---	---	---	---	---	---
1918	---	---	3	---	---	---	---	8	---	---	---	---
1919	---	---	---	---	---	---	---	---	---	---	---	---

In November 1921 the Inland Revenue Department (I.R.D.) code for Imperial Tobacco **6-17** was replaced by the new code system using **6-10-D** - where **6** gave the Factory, **10** represented the Port, and **D** was the Province of Quebec. The black cancellation is in 3 mm. Gothic **6-10-D / CIGARETTES / 2 1923**. In 1923 the *Canadian Bank Note Company* a wholly owned subsidiary of ABN was formed.

★**RC-214** - 6 cigarettes, perf 12, *with the ABN monogram*, coded **6-10-D / CIGARETTES / 3 1923** in March 1923

[★RC-214]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1923	---	2	3	---	---	---	---	---	---	---	---	---
1924	---	---	---	---	---	---	---	---	---	---	---	---

--- the six Cigarette Die, Transfer Roll, and the Plates, for the "Series of 1915" stamp ---

In a memorandum to *D. Sims, Esq.* (Deputy Minister of National Revenue, Customs and Excise) dated June 14th 1944, *L. A. White* and *C.R. Coombs* record the destruction of the CBN cigarette Roll No. 508, for the "Series of 1915" six cigarette stamp.

Also in the memorandum they record the destruction of the ABN die F-69 for the "Series of 1915" six cigarette stamp. The dies and rolls were defaced, and subsequently delivered to the "Hull Iron and Steel Works" as scrap metal - a war was in progress.

In a similar memorandum, dated June 8th 1944, they record the destruction of plates No. 5, 6, 7, 8, 9 and 10 for the six cigarette "Series of 1915" stamp. The defaced plates were delivered to the "Royal Canadian Mint" for re-cycling. [These 260 impression plates were probably arranged - 2 by (10 x 13) stamps - JBH.]

I question the "1915" date supplied by the *Sims* report. There are two variants of the six cigarette "Series of 1915"stamp. The initial stamp **RC-214** exhibits the ABN monogram at the bottom, and was used by "Imperial Tobacco" from mid-1915 until the latter half of 1918. The second variant **RC-210** *does not* have a monogram, and was only used for a couple of months early in 1923. The other cigarette manufacturers undoubtedly were using the six cigarette stamp, but were not dating their production. It is likely that their use of this stamp mirrors the usage by "Imperial Tobacco".

The die number "F-69" was first used by ABN for the six cigarette "Series of 1897" stamp. If the 1897 die was re-worked to become the 1915 die, replacing the 19 mm. bottom imprint "AMERICAN BANK NOTE CO. OTTAWA" with the ABN monogram, plus changing the inscribed date from 1897 to 1915, why would ABN retain the "F-69" die designation? Their ten cigarette 1915 die was designated as "OG-98", and the collection contains no "Series of 1915" die proof inscribed with a "F" designation. I feel that Sims was in error when he listed the destroyed die as "F-69". I will accept that the material destroyed was from the "Series of 1915". Probably plates 1, 2, 3 and 4 were the initial **RC-214**, with the ABN monogram, were scrapped at an earlier date, while the listed plates 5, 6, 7, 8, 9 and 10 were the monogram-free plates made for CBN in 1923. Was there an earlier memorandum regarding the destruction of the "Series of 1897" dies, rolls and plates?

Chris says no! He feels that the Die Proofs for Series of 1897 and 1915 were using the same plate numbering. This may be true since about the only difference in the two designs are the date and the monogram.

--- 6 Cigarettes - "Series of 1915" - Macdonald Tobacco - [1-10-D] - 1934 ---

--- with the ABN imprint ---

The collection contains only a single example of **RC-214** - the *imprint* bearing perforated six cigarette "Series of 1915" - used by "Macdonald Tobacco", Montreal, mimeo dated for May 1934.

With the Budget of 1932 excise duty reduction from $6.00 to $4.00 for *small cigarettes*, possibly as a trial issue, the Macdonald five cigarette pack was increased to six cigarettes, retailing at five cents.

Macdonald Tobacco only began to *date code* their production under the Budget of 1932. The lack of cancellations prior to this time does not indicate that Macdonald Tobacco was not producing the six cigarette package, since they were only roller cancelling their production 1-10-D prior to the 1932 Budget.

★**RC-214** - 6 cigarettes, perf 12, mimeographed 1-10-D / 5-34 by "Macdonald Tobacco", Montreal, in May 1934

[★RC-214]	Jan.	Feb.	Mar.	Apr.	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.
1932	---	---	---	---	---	---	---	---	---	---	---	---
1933	---	---	---	---	---	---	---	---	---	---	---	---
1934	---	---	---	---	5-34	6-34	---	---	---	---	---	---
1935	---	---	---	---	---	---	---	---	---	---	---	---

File path is [c:\ MS - STAMPS \ RC_STAMPS \ 1915 \ 6 cigarettes],
In MS Word 2007 for Windows 7,
Formatted for a HP CP 1525 Laser Jet,
December 10th 2013 - JBH